

in respect of each property or trust which he represents, and shall be chargeable with the tax payable in respect thereof in the same manner as if such property were his own, and shall be assessed respectively in his name as representative of the property or trust he represents, and such assessment shall be kept separate and apart from his individual assessment.

SECTION 33. Every agent, as in section 32 specified and every trustee, treasurer, executor, administrator or guardian shall for the purposes of this Act be deemed agent and shall be answerable for the performance of all such acts, matters or things as are required to be done by virtue of this Act, in respect to the assessment of the property he represents and the payment of taxes thereon; and shall be under and subject to the like penalty or liability for any neglect, refusal or default as any other person, and shall be authorized to recover from any other person in whose behalf he is compelled to pay any tax, the amount so paid by him or to retain out of any money which shall come to him in his representative character so much, from time to time, as shall be sufficient to pay such tax and shall be indemnified for all payments which he shall make in furtherance of this Act.

SECTION 34. It shall be the duty of each assessor to gather and tabulate under appropriate heads in proper books all information necessary or proper for the ascertaining of values of property in their respective divisions; such information and all maps and records obtained or received by such assessor shall be public records, and in case of his death, removal or resignation shall immediately pass to the care and custody of his successor; such information, maps and records connected with the assessment and collection of taxes shall during all business hours be open to the inspection of the public.

SECTION 35. It shall be the duty of the assessor of each division or of his deputies to give public notice by written or printed advertisement or posters to the taxpayers of each district in his division, fixing a time and place during the month of July of each year at which such tax payers shall tender to such assessor or his deputies a statement, list or return of all property real or personal belonging to them or of which they had possession or control on the first day of July of that year and of all animals subject to taxation in their possession on that day and of all persons in their employ on that day.

SECTION 36. The Minister of Finance shall furnish to the assessors all necessary books, blanks, blank receipts and dog tags.

SECTION 37. The taxable property of parties or persons unknown and of non-residents for whom no return, statement or list is made, and all property of which the party or persons liable to taxation therefor is unknown or is non-resident shall be assessed from the best information to be obtained to "Unknown Owner" or "Non-resident" and may be levied upon for all unpaid taxes.

SECTION 38. Each assessor shall at any time add to his assessment or tax list any person or property omitted, notice whereof shall be given to the owner, if known within ten days after such addition; and any such notice sent, addressed to him at the place in which he resides and sent by mail, postage prepaid, shall be a sufficient notice.

SECTION 39. The assessors shall, on or before the first day of September in each year, send written notices by depositing the same in the Post Office, postage prepaid, addressed to the last known place of residence, to those owners of real property within their respective divisions who are non-residents of such divisions, but residing within the Kingdom, and who have made returns to the assessor according to law, and who are by this Act required to make returns to the Tax Assessor for taxation, and said notices shall describe the property assessed to the owners and state the proposed assessment thereof. Provided that no such notice shall be required to be given unless the assessor has raised the valuation of said property, or shall have refused to allow any claim for exemption made by such owner.

SECTION 40. Property shall be assessed between the first day of July and the thirty-first day of July, both days inclusive, each year, and with reference to the quantity and value on the first day of July in the year for which the property is required to be assessed. Each resident and each person liable to pay taxes and every owner or possessor of any property, real or personal, whether entitled to exemption or not, shall in the month of July of each year and on or before the 31st day of July in his division annually give in to the assessor a taxation return, statement or list as set forth in following Section 41 duly signed and sworn to as true and correct to the best of his knowledge, information and belief before any person authorized to administer oaths, such oath to be without fee or reward, and if he shall refuse or neglect so to do, or shall decline to take oath as to the accuracy of such return, statement or list, the assessor may make such assessment according to the best information within his reach, and the same shall be binding and conclusive upon all parties and shall not be subject to appeal.

SECTION 41. All such returns, statements or lists for taxation shall be in writing or printing, signed and sworn to by the person making the same, and shall set forth in detail all property and kinds of property liable to taxation and a description thereof and value of the same as of the first day of July of that year and also:

1. The description, situation and value of the real and personal property belonging to such person including moneys deposited with trustees, agents or other persons of every kind and from every source, or of which such person had the possession, custody or control on the first day of July then being or immediately preceding.

2. All mortgages, incumbrances and charges secured thereon respectively with the names and residences of the person to whom mortgages, incumbrances or charges are owing.

3. All animals and other property subject to taxation which were in the possession, custody or control of the person making the return on the said first day of July.

4. The names and nationalities of all persons subject to taxation in the employ of such person on the said first day of July.

SECTION 42. For the purpose of property assessing and listing property for taxation the assessors shall each have the right and power:

To inspect and examine the records of all public offices without charge. To enter after making known his intention to the owner or occupant thereof, and examine so far as is necessary to ascertain their value, all buildings, premises or property whatsoever, except dwelling houses not exempt from taxation. To examine under oath any person or persons whom he may suppose to have a knowledge of any property liable to taxation, or in whose hands money or property may be on deposit.

SECTION 43. For the purpose of taxation and for the performance of their duties each Assessor and each Deputy Assessor shall have power to administer all necessary oaths or affirmations in the discharge of their duties under this Act.

SECTION 44. Each Assessor and each Deputy Assessor shall make a full, true and complete assessment of all persons and property in his district and division liable to taxation and make a list of the same with names of persons in his division assessed, their personal taxes and property and the taxes assessed. The personal property may be in gross and the real property in parcels and lots, with a description as far as practicable. In each year on or before the 30th day of September, each Assessor and each Deputy Assessor, each for his own proper district, shall make two copies of their assessment or tax lists and such supplemental list as may be necessary, duly dated, signed and sworn to by themselves officially, one of which copies shall be filed with the Assessor of the division, and such copies with supplemental lists shall be the list in accordance with which taxes shall be collected. They shall make such additions and supplemental list as may be necessary for omitted property or taxes or for correcting the original assessment. They shall correct such copies or lists in accordance with the decision of any Appeal Board or proper authority. The assessors of the second, third and fourth divisions shall cause to be made, and filed with the Minister of Finance an abstract of the Assessment Book or List of each District in their respective divisions. This abstract shall clearly and distinctly set forth the footings of each page in the respective Assessment Books or Lists as well as the totals of the whole assessment.

SECTION 45. It shall be the duty of each Assessor or his Deputy to attend on all days except Sundays between the 30th day of September, and the 1st day of November of each year at some convenient place in his division or district between the hours of nine o'clock in the forenoon and 4 o'clock in the afternoon with his assessment or tax list, which shall during such times be open for the inspection of all persons liable to taxation in the division without fee or reward. Written or printed notice of such places shall be given by posting in at least eight conspicuous places in his division or district of the time and places at which such tax lists will be open for inspection.

SECTION 46. Any person whose name may appear on such tax list and who shall have made his return to the assessor as hereinbefore provided, and, if entitled to exemption, shall have claim such exemption and who may deem himself aggrieved by any excess made by the assessor in the valuation of the property as returned or in the amount and character thereof, or whereby the amount payable by such person is increased beyond the amount which would be payable by him according to such return, or whose claim for exemption shall not have been allowed, may appeal from such assessment on lodging with the assessor on or before the 15th day of November a notice thereof in writing stating the grounds of his objection to the assessment or to any part thereof and depositing therewith the costs of such appeal.

SECTION 47. Where the exemption or reduction claimed from the tax list shall amount to two dollars and under, twenty-five cents costs; over two dollars and up to five dollars, fifty cents costs; over five dollars and up to ten dollars, one dollar costs; and so on for every additional five dollars or part of five dollars tax, fifty cents additional costs shall be paid.

SECTION 48. On receiving the amount of costs and the statement of appeal the assessor shall grant to the person appealing a certificate in substance in the form following:

This is to certify that..... of this District is assessed for the year as follows:

Property Tax.....	Value Real.....	Value
Personal.....	Amount of Dog Tax.....	Poll,
School and Road Tax.....	Total.....	That.....
disputes.....	and that I have received on deposit the	
sum of.....dollars for the costs of this appeal.....		
Dated.....	Assessor (or Deputy Assessor).	

SECTION 49. The several Circuit Judges of the Second, Third, Fourth and Fifth Judicial Circuits and for the Island of Oahu, the Police Justice of Honolulu together with two disinterested persons to be appointed by the Minister of Finance for each taxation division, shall constitute a Court of Appeal to hear and determine all appeals and objections duly taken under this Act in their several circuits or in the Island of Oahu, provided, that no assessor or his deputy shall be appointed to sit or act as member of such Court of Appeal.

SECTION 50. The respective Circuit Judges and Police Justice, as the case may be, shall preside at the meetings of the Courts.

SECTION 51. To constitute a Court it shall be necessary that the President and one other member shall be present.

The decision of the Court or of a majority of its members shall be final and conclusive, and a copy thereof be given to the assessor and also to the appellant.

SECTION 52. The assessor shall alter or amend the taxation list and copy in conformity with the decision of the Court.

SECTION 53. Every such Court shall in respect to the summoning and examination of witnesses and the production of paper and documents and the punishment for contempts and carrying on the business of the Court have all powers and authorities of a Circuit Judge at Chambers.

SECTION 54. The said Courts shall hold sittings in each taxation division between the 15th day of November and the 10th day of December in each year and at such times and places as the presidents thereof shall appoint, and such Courts may adjourn from time to time as may be necessary.

SECTION 55. The members of the said Courts shall receive and be paid out of the public Treasury compensation for their services at a rate not exceeding five dollars per day for each day's actual attendance, and their actual travelling expenses.

SECTION 56. In the event of an appeal or objection being sustained in whole the costs deposited shall be returned to the appellant; but if the appeal or objection shall be sustained in part only, then a part of the costs paid proportionate to the amount for which appellant obtained judgment shall be returned to him.

SECTION 57. Each assessor shall in his division collect all taxes according to the assessment or tax lists or books and supplemental lists or books. He shall duly and accurately account to the Minister of Finance for an honest, impartial and proper assessment, for the collection and the amount of taxes according to the assessment and tax lists and supplemental lists, and shall be liable and responsible for the full amount of such taxes, unless he shall under oath account for the same to the full satisfaction of the Minister of Finance. He shall pay over to the Minister of Finance all taxes collected at such fixed times, or from time to time as the Minister of Finance shall direct.

SECTION 58. All personal taxes shall be due and payable on and after the first day of July in each year. All other taxes shall be due and payable on and after the first day of November in each year.

SECTION 59. As to all taxes, excepting personal, each assessor or his deputy shall give public notice by advertisement in one weekly newspaper of the Kingdom or by posting the same in at least eight conspicuous places in each district notifying the tax payers to pay him their annual taxes, at such place or places in the district, and at such time or times during the month of October, November and December, not being later than the 15th day of December, as such notice may appoint; and it shall be the duty of such assessor and his deputies to attend at the times and places specified for the purpose of receiving such taxes. And each taxpayer shall pay taxes due by him to the assessor or his deputies on or before the 15th day of December, and no further notification or demand shall be required or necessary.

As to personal and dog taxes no notice need be published and no demand for payment shall be necessary or required except as hereinafter set forth.

If any personal taxes due shall remain unpaid after the 5th day of July and if any other taxes due shall remain unpaid after the 15th day of December in each year, ten per cent. of such taxes shall be added to the amount of such taxes at said dates by the assessor and shall be collected as part of such taxes.

SECTION 60. The successor or successors of any assessor shall have the same powers and authority of his predecessor and shall have authority to at any time collect taxes due and unpaid and use the powers, means and remedies to enforce the collection thereof, though after the expiration of the year of assessment.

SECTION 61. During the month of January in each year each assessor shall publish notice that all taxes remaining unpaid on January the 31st, together with a list of delinquent taxpayers and property taxed will be published after January 31st. As soon after January 31st, of each year as practicable each assessor shall publish in both the English and Hawaiian languages in one weekly newspaper of the Kingdom once each week for four consecutive weeks a list of lands and lots in parcels, with a description sufficient to identify them, and other property in gross, and the amount of taxes and penalties remaining delinquent as in the tax lists, with the names of the delinquent taxpayers (the amount of taxes and penalties unpaid need only be stated in the aggregate). Such list shall be certified to and signed by the assessor, and each assessor shall also cause a copy of such list to be posted in at least eight public and conspicuous places in his division. Such lists may be published in a supplement of such newspaper. The sum of fifty cents shall be added to each delinquent tax assessed and published as costs and shall be collected by the assessor or his deputy as a part thereof.

SECTION 62. Every tax due upon real property is a lien upon the property assessed and every tax due upon improvements upon real property assessed to others than the owner of the real property is a lien upon the improvements which several liens shall attach as of July 1st in each assessment year and such liens shall continue for one year.

All liens for taxes shall be deemed to be released if proceedings or suit be brought upon such lien within one year after any such lien attaches, but this provision shall not bar the collection of the tax from the person liable and the levy on execution on any property he may have.

SECTION 63. If any tax be unpaid when due the assessor may take proceeding to enforce the payment of the same with all penalties as follows:

(1). By distress upon so much of the goods and chattels of the delinquent taxpayer as he may deem sufficient to satisfy the payment of the taxes due and all penalties and costs and expenses of such distress.

Hawaiian Hardware Co., Ltd

Saturday, Dec. 24, 1892.

Practically this is the last call for the Holidays. Your opportunities for purchasing remembrances for your friends are limited and you must grasp them today or be black listed. Christmas has crept upon us almost unawares, this year, because the attention of the people has been upon the possible action of the U. S. Congress in the matter of sugar duty, rather than on the duty you owe those who have tried during the past year to make life happy. It is time, now, to disconnect your thoughts from things foreign and center them upon Christmas trifles.

We have never had more appropriate articles for the holidays, never had Onyx Tables to compare with those shown now. For the parlor or bed room nothing is prettier, and, if you wish to "paint the lily," get a lamp from us to set on the table. You may have seen more elegant art lamps than are in our store but we doubt it. We're the only people who sell really beautiful lamps and we've never had anything quite so elegant as we show you this year.

In silver-ware we have some odd pieces, queer designs that your eye will not weary of.

We have a set for a child who has outgrown a bottle and clamors for spoon victuals. It consists of a plate, bowl and spoon beautifully engraved and set in a handsome green plush case. The child that is presented with this will grow an inch a day—both ways. We have but one and the fond parent who wishes to add sunshine to the days of his baby had better nab it; tomorrow may be too late. There's lots of babies in town but only one set like this.

Again we mention cut glass, not so much because we want to sell it but that we want you to have good things to put on your table. Next to a \$1c dinner for Christmas or New Years cut glass is the one thing needful. No one will dispute the fact that it adds tone to the table and reflects a refined taste on the part of the owners.

Read the fashions and you will find that Chatelaines are as much in vogue as they were five years ago. We had a few of them last year and one was left over; rather than carry it over again it will go to you at half what you were asked last year. Its appearance has not changed a particle and looks as if it just came in from the factory.

As a gift to a gentleman we can suggest nothing better than a smoking set. They're made in rough silver lined with yellowish stuff that looks like gold. It is an inexpensive trifle, and will ever be a reminder of the fact that at least one person was thoughtful of his comfort. If your ideas soar to more expensive gifts the oxydized shaving mugs and brushes will probably be more in keeping. Take the motto on one of them, "A clean shaven face invites an embrace" and you derive as much profit as if you had waded through a half dozen volumes on "Osculatory Exercise as a Promoter of Disease." Every man looks better for having shaved and this being the case the proper thing is to present the one upon whom your affections are most centered with one of these mugs. Don't you agree with us in this instance?

Two days this week the packers in our store were busy storing away Haviland China received by the Transit. The demand for the 2196 pattern in Haviland has been so great that we ran short of some of the dishes. With this late invoice we are able to supply you in any quantity from one piece to fifty dozen.

Hawaiian Hardware Co., Ltd

Oppo. Spreckels' Block,

Fort Street.